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NOTIFICATIONS BY GOVERNMENT

—x—

REVENUE DEPARTMENT
(CT-II)

CERTAIN AMENDMENTS TO THE TELANGANA GOODS AND SERVICES TAX ACT, 2017 - STATE TAX-
RATES OF TAX ON GOODS AND SERVICES.

[G.O. Ms. No. 171, Revenue (CT-II), 20th August, 2018.]

NOTIFICATION No. 13/2018 - State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification No. 11/2017- State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017 and as amended from time to time, namely:-

In the said notification, in the Table,-

(i) against serial number 7, in column (3),-

(a) for item (i) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

| (3) | (4) | (5) |
|--|-----|---|
| (i) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent. | 2.5 | Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)] |

| (3) | (4) | (5) |
|--|-----|---|
| <p>Explanation 1.- This item includes such supply at a canteen, mess, cafeteria or dining space of an institution such as a school, college, hospital, industrial unit, office, by such institution or by any other person based on a contractual arrangement with such institution for such supply, provided that such supply is not event based or occasional.</p> <p>Explanation 2.- This item excludes the supplies covered under item 7 (v).</p> <p>Explanation 3.- “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p> | | |
| (ia) Supply, of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms. | 2.5 | Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]”. |

(b) in items (ii), (vi) and (viii),-

(A) for the words “declared tariff” wherever they occur, the words “value of supply” shall be substituted;

(B) the Explanation shall be omitted;

(c) for item (v), and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

| (3) | (4) | (5) |
|---|-----|-----|
| “(v) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature. | 9 | -”; |

(ii) against serial number 9, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

| (3) | (4) | (5) |
|---|-----|-----|
| <p>“(vi) Multimodal transportation of goods. Explanation.-</p> <p>(a) “multimodal transportation” means carriage of goods, by at least two different modes of transport from the place of acceptance of goods to the place of delivery of goods by a multimodal transporter;</p> <p>(b) “mode of transport” means carriage of goods by road, air, rail, inland waterways or sea;</p> <p>(c) “multimodal transporter” means a person who,- (A) enters into a contract under which he undertakes to perform multimodal transportation against freight; and</p> <p>(d) after serial number 10 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -</p> | | |
| | 6 | — |

| (1) | (2) | (3) | (4) | (5) |
|------|------------------------------|---|-----|---------|
| "10A | Heading 9954 | Services supplied by electricity distribution utilities by way of construction, erection, commissioning, or installation of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturalist for agricultural use. | Nil | Nil " ; |
| | (e) | against serial number 14, in the entry in column (3), for the words "declared tariff", the words "value of supply" shall be substituted; | | |
| | (f) | against serial number 19A, in the entry in column (5), for the figures "2018", the figures "2019" shall be substituted; | | |
| | (g) | against serial number 19B, in the entry in column (5), for the figures "2018", the figures "2019" shall be substituted; | | |
| | (h) | after serial number 24 and the entries relating thereto, the following serial number and entries shall be inserted, namely: - | | |
| (1) | (2) | (3) | (4) | (5) |
| "24A | Heading 9967 or Heading 9985 | Services by way of warehousing of minor forest produce. | Nil | Nil" ; |
| | (i) | after serial number 31 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: - | | |
| (1) | (2) | (3) | (4) | (5) |
| "31A | Heading 9971 or Heading 9991 | Services by Coal Mines Provident Fund Organisation to persons governed by the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 (46 of 1948). | Nil | Nil", |
| 31B | Heading 9971 or Heading 9991 | Services by National Pension System (NPS) Trust to its members against consideration in the form of administrative fee. | Nil | Nil"; |
| | (J) | after serial number 34 and the entries relating thereto, the following serial number and entries shall be inserted, namely: - | | |
| (1) | (2) | (3) | (4) | (5) |
| "34A | Heading 9971 | Services supplied by Central Government, State Government, Union territory to their undertakings or Public Sector Undertakings (PSUs) by way of guaranteeing the loans taken by such undertakings or PSUs from the financial institutions. | Nil | Nil"; |
| | (k) | against serial number 36A, in the entry in column (3), after figures "36", the word and figures "or 40" shall be inserted; | | |
| | (B) | acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract. | | |
| | (vii) | Goods transport services other than (i), (ii), (iii), (iv), (v) and | 9 | -"; |
| | (vi) | above. | | |
| | (iii) | for serial number 22 and the entries relating thereto, the following shall be substituted, namely: - | | |

| (1) | (2) | (3) | (4) | (5) |
|-----|---|---|--------------|-------------|
| "22 | Heading 9984 (Telecommunications, broadcasting and information supply services) | (i) Supply consisting only of e-book. Explanation.- For the purposes of this notification, "e-books" means an electronic version of a printed book (falling under tariff item 4901 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)) supplied online which can be read on a computer or a hand held device. (ii) Telecommunications, broadcasting and information supply services other than (i) above. | 2.5 9 | - -" |

2. This notification shall be deemed to have come into force with effect from 27th of July, 2018.

NOTIFICATION No. 14/2018 - State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Act.No.23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 12/2017-State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017 and as amended from time to time, namely:-

In the said notification,-

(i) in the Table, -

- against serial number 4, in the entry in column (3), the words "Central Government, State Government, Union territory, local authority or" shall be omitted;
- against serial number 5, in the entry in column (3), the words "Central Government, State Government, Union territory, local authority or" shall be omitted;
- after serial number 9C and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|-----|---------------|---|-----|-------|
| "9D | Chapter 99 | Services by an old age home run by Central Government, State Government or by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) to its residents (aged 60 years or more) against consideration upto twenty-five thousand rupees per month per member, provided that the consideration charged is inclusive of charges for boarding, lodging and maintenance. | Nil | Nil"; |

- after serial number 77 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|------|-----------------|---|-----|-------|
| "77A | Heading 9995 | Services provided by an unincorporated body or a non-profit entity registered under any law for the time being in force, engaged in,- (i) activities relating to the welfare of industrial or agricultural labour or farmers; or (ii) promotion of trade, commerce, industry, agriculture, art, science, literature, culture, sports, education, social welfare, charitable activities and protection of environment, to its own members against consideration in the form of membership fee upto an amount of one thousand rupees (Rs 1000/-) per member per year. | Nil | Nil"; |

(ii) in paragraph 3, in the Explanation, after clause (iii), the following clause shall be inserted, namely: -

“(iv) For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students.”.

2. This notification shall be deemed to have come into force with effect from 27th day of July, 2018.

NOTIFICATION No. 15/2018 - State Tax (Rate)

In exercise of the powers conferred by sub-section (3) of section 9 of the Telangana Goods and Services Tax Act, 2017 (Act.No.23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification No.13/2017- State Tax (Rate), issued in G.O. Ms. No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017 and as amended from time to time, namely:-

In the said notification,-

(i) in the Table, after serial number 10 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) |
|-----|---|---|---|
| “11 | Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs). | Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm. | A banking company or a non-banking financial company, located in the taxable territory.”; |

(ii) in the Explanation, after clause (f), the following clause shall be inserted, namely: -

‘(g) “renting of immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.’.

(1) after serial number 47 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|------|------------------------------|---|-----|-------|
| “47A | Heading 9983 or Heading 9991 | Services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators. | Nil | Nil”; |

(m) after serial number 55 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|------|--------------|--|-----|-------|
| “55A | Heading 9986 | Services by way of artificial insemination of livestock (other than horses). | Nil | Nil”; |

(n) after serial number 65A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|------|-----------------------------------|--|-----|---|
| “65B | Heading 9991 or any other Heading | Services supplied by a State Government to Excess Royalty Collection Contractor (ERCC) by way of assigning the right to collect royalty on behalf of the State Government on the mineral | Nil | Provided that at the end of the contract period, ERCC shall submit an account to the State Government and certify that the amount of goods and services tax deposited by mining lease holders on royalty is more than the goods and |

| (1) | (2) | (3) | (4) | (5) |
|-----|-----|--|-----|--|
| | | dispatched by the mining lease holders. Explanation.- “mining lease holder” means a person who has been granted mining lease, quarry lease or license or other mineral concession under the Mines and Minerals (Development and Regulation) Act, 1957 (67 of 1957), the rules made thereunder or the rules made by a State Government under sub-section (1) of section 15 of the Mines and Minerals (Development and Regulation) Act, 1957. | | services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and where such amount of goods and services tax paid by mining lease holders is less than the amount of goods and services tax exempted, the exemption shall be restricted to such amount as is equal to the amount of goods and services tax paid by the mining lease holders and the ERCC shall pay the difference between goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and goods and services tax paid by the mining lease holders on royalty.”; |

2. This notification shall be deemed to have come into force with effect from 27th day of July, 2018.

NOTIFICATION No. 16/2018 - State Tax (Rate)

In exercise of the powers conferred by sub-section (2) of section 7 of the Telangana Goods and Services Tax Act, 2017 (Act.No.23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification No.14/2017- State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017 and as amended from time to time, namely:-

In the said notification,-

- (i) after the words “State Government”, the words “or Union territory” shall be inserted;
- (ii) after the word “Constitution”, the words “or to a Municipality under article 243W of the Constitution” shall be inserted.

2. This notification shall be deemed to have come into force with effect from 27th day of July, 2018.

NOTIFICATION No. 17/2018 - State Tax (Rate)

In exercise of the powers conferred by sub-section (3) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Act.No.23 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification No. 11/2017- State Tax (Rate), issued in G.O. Ms. No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017, hereby inserts following Explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:-

“Explanation. - For the purposes of this item, the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.”.

2. This notification shall be deemed to have come into force with effect from 27th day of July, 2018.

NOTIFICATION No. 18/2018 - State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9 of the Telangana Goods and Services Tax Act, 2017 (Act.No.23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification No. 1/2017- State Tax (Rate), issued in G.O. Ms. No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017 and as amended from time to time, namely:-

In the said notification, in the Table, -

(A) in Schedule I-2.5%,

- (i) after S. No. 102 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| | | |
|--------|------|---|
| “102 A | 2207 | Ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)”; |
|--------|------|---|

- (ii) in S. No. 123, for entries in columns (2) and (3), the following entries shall be substituted, namely:-

| | |
|---|--|
| “2515 (Except 2515 12 10, 2515 12 20, 2515 12 90) or 6802 | Ecaussine and other calcareous monumental or building stone alabaster [other than marble and travertine], other than mirror polished stone which is ready to use”; |
|---|--|

- (iii) after S. No. 170 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| | | |
|-------|------|------------------------------------|
| “170A | 2809 | Fertilizer grade phosphoric acid”; |
|-------|------|------------------------------------|

- (iv) in S. No. 215, in the entry in column (3), the comma and words “, including coir pith compost put up in unit container and bearing a brand name” shall be inserted at the end;

- (v) in S. No. 219, for the entry in column (3), the entry “Coir mats, matting, floor covering and handloom durries”, shall be substituted;

- (vi) in S. No. 219A, for the entry in column (3), the entry “all goods” shall be substituted;

- (vii) in S. No. 222, for entries in columns (2) and (3), the following entries shall be substituted, namely:-

| | |
|---------------------|---|
| “61 or 6501 or 6505 | Article of apparel and clothing accessories or cap/topi, knitted or crocheted, of sale value not exceeding Rs. 1000 per piece”; |
|---------------------|---|

- (viii) in S. No. 225, in column (3), for the figure “500” the figure “1000” shall be substituted;

- (ix) in S. No. 264, for the entry in column (3), the entry “Biomass briquettes or solid bio fuel pellets”, shall be substituted;

(B) in Schedule II-6%, -

- (i) S. No. 57B and the entries relating thereto shall be omitted;

- (ii) after S. No. 96 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|------|------|-------------------|
| “96A | 4409 | Bamboo flooring”; |
|------|------|-------------------|

- (iii) in S. No. 146, in the entry in column (3), the words “except the items covered in 219 in Schedule I”, shall be inserted at the end;

- (iv) S. No. 147 and the entries relating thereto shall be omitted;

- (v) after S. No. 185 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|-------|------------|---------------------------------|
| “185A | 7419 99 30 | Brass Kerosene Pressure Stove”; |
|-------|------------|---------------------------------|

- (vi) for S. No. 195A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely: -

| | | |
|--------|------|---|
| “195A | 8420 | Hand operated rubber roller |
| “195AA | 8424 | Nozzles for drip irrigation equipment or nozzles for sprinklers”; |

- (vii) after S. No. 206 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| | | |
|-------|----|------------------------------|
| “206A | 87 | Fuel Cell Motor Vehicles ” ; |
|-------|----|------------------------------|

- (viii) after S. No. 231A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | | |
|--------|------|-------------------|--|
| “23 1B | 9607 | Slide fasteners”; | |
|--------|------|-------------------|--|

- (ix) in S. No. 235, for entries in columns (2) and (3), the following entries shall be substituted, namely:-

| | |
|--|-------------|
| “9619 00 30, 9619 00 40, or 9619 00 90 | All goods”; |
|--|-------------|

- (C) in Schedule III-9%, -

- (i) in S. No. 25, in column (3), after the words, “of any strength”, the brackets and words “[other than ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)]” shall be inserted;
- (ii) after S. No. 52 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

| | | |
|------|------|---|
| “52A | 3208 | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter |
| 52B | 3209 | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium |
| 52C | 3210 | Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather”; |

- (iii) after S.No. 54A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| | | |
|------|------|---|
| “54B | 3214 | Glaziers’ putty, grafting putty, resin cements, caulking compounds and other mastics; painters’ fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like”; |
|------|------|---|

- (iv) in S. No. 137, in column (3), after the words, “or end-jointed” the brackets and words, “[other than bamboo flooring]” shall be added;
- (v) in S. No. 177E, in column (3), the words “except the items covered in Sl. No. 123 in Schedule I”, shall be inserted at the end;
- (vi) in S. No. 253, for the entry in column (3), the entry “Other articles of copper [other than Brass Kerosene Pressure Stove]” shall be substituted;
- (vii) after S. No. 319 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|-------|------|---|
| “319A | 8418 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415”; |
|-------|------|---|

- (viii) in S. No. 321, for the entry in column (3), the entry “Calendering or other rolling machines, other than for metals or glass, and cylinders therefor [other than Hand operated rubber roller]” shall be substituted;
- (ix) after S. No. 341 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| | | |
|-------|------|--|
| “341A | 8450 | Household or laundry-type washing machines, including machines which both wash and dry”; |
|-------|------|--|

- (x) after S. No. 376A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

| | | |
|--------|------------|--|
| “376AA | 8507 60 00 | Lithium-ion Batteries |
| 376AB | 8508 | Vacuum cleaners |
| 376AC | 8509 | Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [other than wet grinder consisting of stone as a grinder] |
| 376AD | 8510 | Shavers, hair clippers and hair-removing appliances, with self-contained electric motor”; |

- (xi) after S. No. 378 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| | | |
|-------|------|---|
| “378A | 8516 | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro thermic hair- dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545” ; |
|-------|------|---|

- (xii) after S. No. 383B and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| | | |
|-------|------|---|
| “383C | 8528 | Television set (including LCD or LED television) of screen size not exceeding 68 cm”; |
|-------|------|---|

- (xiii) after S. No. 401 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| | | |
|-------|------|---|
| “401A | 8705 | Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)”; |
|-------|------|---|

- (xiv) after S. No. 402 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| | | |
|-------|------|---|
| “402A | 8709 | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles”; |
|-------|------|---|

- (xv) after S. No. 403 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| | | |
|-------|------|---|
| “403A | 8716 | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]” |
|-------|------|---|

(xvi) in S. No. 446, for entries in columns (2) and (3), the following entries shall be substituted, namely:-

| | |
|-------------|----------------------------|
| “9607 20 00 | Parts of slide fasteners”; |
|-------------|----------------------------|

(xvii) after S. No. 449A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| | | |
|--------|------|--|
| “449AA | 9616 | Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations”; |
|--------|------|--|

(D) in Schedule-IV-14%, -

- (i) S. Nos. 20, 21, 22, 24 and the entries relating thereto, shall be omitted;
- (ii) S. No. 120, and the entries relating thereto, shall be omitted;
- (iii) S. No. 130, and the entries relating thereto, shall be omitted;
- (iv) in S.No. 139, for the entry in column (3), the entry “Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery” shall be substituted;
- (v) S. Nos. 140, 141, 142 and the entries relating thereto, shall be omitted;
- (vi) S. No. 146 and the entries relating thereto, shall be omitted;
- (vii) in S. No. 154, for the brackets, words and figures “[other than computer monitors not exceeding 20 inches and set top box for television]”, the brackets, words, figures and letters “[other than computer monitors not exceeding 20 inches, set top box for television and Television set (including LCD and LED television) of screen size not exceeding 68 cm]” shall be substituted;
- (viii) S. No. 167 and the entries relating thereto, shall be omitted;
- (ix) S. No. 171 and the entries relating thereto, shall be omitted;
- (x) S. No. 175 and the entries relating thereto, shall be omitted;
- (xi) S. No. 224 and the entries relating thereto, shall be omitted.

2. This notification shall be deemed to have come into force with effect from 27th day of July, 2018.

NOTIFICATION No. 19/2018 - State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Act.No 23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification No.2/2017- State Tax (Rate), issued in G.O. Ms. No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017 and as amended from time to time, namely:-

In the said notification, in the Schedule,

- (i) after S. No. 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|------|------|---|
| “92A | 1401 | Sal leaves, siali leaves, sisal leaves, sabai grass”; |
|------|------|---|

- (ii) after S. No. 93 A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|-------|------------|--|
| “93 B | 1404 90 90 | Vegetable Materials, for manufacture of jhadoo or broom sticks”; |
|-------|------------|--|

- (iii) for S. No. 102 A and entries relating thereto, the following shall be substituted, namely: -

| | | |
|-------|------|---|
| “102A | 2306 | De-oiled rice bran Explanation: The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25th January, 2018”; |
|-------|------|---|

- (iv) after S. No. 114 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

| | | |
|-------|----------|---|
| “114A | 44 or 68 | Deities made of stone, marble or wood |
| 114B | 46 | Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope”; |

- (v) for S. No. 117 and the entries relating thereto, the following shall be substituted, namely:-

| | | |
|------|------------------|--|
| “117 | 48 or 4907 or 71 | Rupee notes or coins when sold to Reserve Bank of India or the Government of India”; |
|------|------------------|--|

- (vi) after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|-------|----|---|
| “132A | 53 | Coir pith compost other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]”; |
|-------|----|---|

- (vii) after S. No. 146 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|-------|--------------------------|---|
| “146A | 9619 00 10 or 9619 00 20 | Sanitary towels (pads) or sanitary napkins; tampons”; |
|-------|--------------------------|---|

- (viii) after S. No. 151 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|------|-----------------------|---|
| “152 | Any Chapter except 71 | Rakhi (other than those made of goods falling under Chapter 71)”. |
|------|-----------------------|---|

2. This notification shall be deemed to have come into force with effect from 27th day of July, 2018.

NOTIFICATION No. 20/2018 - State Tax (Rate)

In exercise of the powers conferred clause (ii) of the proviso to sub-section (3) of section 54 of the Telangana Goods and Services Tax Act, 2017 (Act.No 23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 5/2017- State Tax (Rate), issued in G.O. Ms. No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017 and as amended from time to time, namely :-

In the said notification, in the opening paragraph the following proviso shall be inserted, namely:-

“Provided that,-

- (i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and

- (ii) in respect of said goods, the accumulated input tax credit lying unutilised in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received up to the 31st day of July 2018, shall lapse.”.

NOTIFICATION No. 21/2018 - State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Act.No 23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-state supplies of handicraft goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as specified in the corresponding entry in column (2), from so much central tax leviable thereon under Section 9 of the said Act as is in excess of the rate specified in column (4) of the said Table.

Explanation - For the purpose of this notification, the expression “handicraft goods” means -Goods predominantly made by hand even though some tools or machinery may also have been used in the process; such goods are graced with visual appeal in the nature of ornamentation or in-lay work or some similar work of a substantial nature; possess distinctive features, which can be aesthetic, artistic, ethnic or culturally attached and are amply different from mechanically produced goods of similar utility.

TABLE

| Sl. No. | Chapter, Heading, Sub-heading or Tariff item | Description of Goods | Rate |
|----------------|--|---|-------------|
| (1) | (2) | (3) | (4) |
| 1. | 3406 | Handcrafted candles | 6% |
| 2. | 4202 22, 4202 29, 4202 31 10, 4202 31 90, 4202 32, 4202 39 | Handbags including pouches and purses; jewellery box | 6% |
| 3. | 4416, 4421 99 90 | Carved wood products, art ware/decorative articles of wood (including inlay work, casks, barrel vats) | 6% |
| 4. | 4414 00 00 | Wooden frames for painting, photographs, mirrors etc | 6% |
| 5. | 4420 | Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work [including lathe and lacquer work, ambadi sisal craft] | 6% |
| 6. | 4503 90 90 4504 90 | Art ware of cork [including articles of sholapith] | 6% |
| 7. | 4601 and 4602 | Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah (including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat] | 2.5% |
| 8. | 4823 | Articles made of paper mache | 2.5% |
| 9. | 5607, 5609 | Coir articles | 2.5% |
| 10. | 5609 00 20, 5609 00 90 | Toran, Doorway Decoration made from cotton yarn or woollen yarn and aabhala (mirror) with or without hanging flaps | 2.5% |
| 11. | 57 | Handmade carpets and other handmade textile floor coverings (including namda/gabba) | 2.5% |

| (1) | (2) | (3) | (4) |
|-----|--------------------------|--|------|
| 12. | 5804 30 00 | Handmade lace | 2.5% |
| 13. | 5805 | Hand-woven tapestries | 2.5% |
| 14. | 5808 10 | Hand-made braids and ornamental trimming in the piece | 2.5% |
| 15. | 5810 | Hand embroidered articles | 2.5% |
| 16. | 6117, 6214 | Handmade/hand embroidered shawls of sale value not exceeding Rs. 1000 per piece | 2.5% |
| 17. | 6117, 6214 | Handmade/hand embroidered shawls of sale value exceeding Rs. 1000 per piece | 6% |
| 18. | 6802 | Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand) | 6% |
| 19. | 6815 99 90 | Stone art ware, stone inlay work | 6% |
| 20. | 6912 00 10 6912 00 20 | Tableware and kitchenware of clay and terracotta, other clay articles | 6% |
| 21. | 6913 90 00 | Statuettes & other ornamental ceramic articles (incl. blue potteries) | 6% |
| 22. | 7009 92 00 | Ornamental framed mirrors | 6% |
| 23. | 7018 10 | Bangles, beads and small ware | 2.5% |
| 24. | 7018 90 10 | Glass statues [other than those of crystal] | 6% |
| 25. | 7020 00 90 | Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle; vase] | 6% |
| 26. | 7113 11 10 | Silver filigree work | 1.5% |
| 27. | 7117 | Handmade imitation jewellery (including natural seeds, beads jewelry, cardamom garland) | 1.5% |
| 28. | 7326 90 99 | Art ware of iron | 6% |
| 29. | 7419 99 | Art ware of brass, copper/ copper alloys, electro plated with nickel/silver | 6% |
| 30. | 7616 99 90 | Aluminium art ware | 6% |
| 31. | 8306 | Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; (including Bidriware, Panchloga artware, idol, Swamimalai bronze icons, dhokra jaali) | 6% |
| 32. | 9405 10 | Handcrafted lamps (including panchloga lamp) | 6% |
| 33. | 9401 50, 9403 80 | Furniture of bamboo, rattan and cane | 6% |
| 34. | 9503 | Dolls or other toys made of wood or metal or textile material [incl. wooden toys of sawantwadi, Channapatna toys, Thanjavur doll) | 6% |
| 35. | 9504 | Ganjifa card | 6% |
| 36. | 9601 | Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell other animal carving material | 6% |
| 37. | 9602 | Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins or of modelling pastes etc, (including articles of lac, shellac) | 6% |
| 38. | 9701 | Hand paintings drawings and pastels (incl. Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basoli etc) | 6% |
| 39. | 9703 | Original sculptures and statuary, in metal, stone or any other material This notification shall be deemed to have come into force with effect from 27 th day of July, 2018. | 6% |

This notification shall be deemed to have come into force with effect from 27th day of July, 2018.

SOMESH KUMAR,
Principal Secretary to Government.